CEREBRA INTEGRATED TECHNOLOGIES LIMITED
CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area,
Bangalore-560058 Tel No.: +91 80 22046969 Fax no.: +91 80 22046980
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Statement of Standalone Unaudited Financial Results for the First Quarter ended 30.06.2019

Rs. In Lakhs

Particulars	Quarter ended Unaudited			Year Ended (Audited)
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
INCOME :				
(a) Revenue from operations	1,194.69	5,022.89	8,239.62	26,105.37
(b) Other income	11.47	-100.97	524.72	582.34
Total income	**1,206.16**	**4,921.91**	**8,764.34**	**26,687.71**
Expenses				
(a) Cost of materials consumed	402.03	918.15	109.52	2,516.54
(b) Purchases of stock in trade	463.77	574.23	8,201.20	17,394.37
(c) Changes (Increase)/Decrease inventories of finished goods, work in progress and stock in trade.	-485.81	606.08	-972.36	577.27
(d) Excise Duty	-	-	-	-
(e) Employee benefit expenses	141.15	142.04	119.77	523.72
(f) Finance cost	76.08	140.51	6.48	259.99
(g) Depreciation and amortisation	6.67	6.76	6.69	26.98
(h) Other expenses	72.94	1,246.98	67.96	1,500.06
Total expenses	**676.82**	**3,634.76**	**7,539.25**	**22,798.92**
Profit before exceptional items and tax	529.34	1,287.15	1,225.09	3,888.79
Exceptional items	-	2,384.69	-	2,384.69
Profit Before Tax	**529.34**	**-1,097.54**	**1,225.09**	**1,504.10**
Current tax	154.14	593.89	367.53	1,503.01
Deferred tax expense	-	-104.75	-	-104.75
Total tax expense	**154.14**	**489.15**	**367.53**	**1,398.26**
Profit after tax for the year	**375.20**	**-1,586.68**	**857.56**	**105.83**
OTHER COMPREHENSIVE INCOME / (LOSS)				
(i) Items that will not be reclassified subsequently to the statement of profit and loss	0.76	1.96	-0.40	3.06
(ii) Income tax on the items that will not be reclassified subsequently to the statement of profit and loss	0.22	0.75	-	1.06
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	**0.54**	**1.21**	**-0.40**	**2.00**
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	**375.74**	**-1,585.48**	**857.16**	**107.83**
Earnings per share (of Rs 10 each):				
Basic	0.31	-1.32	0.71	0.09
Diluted	0.31	-1.32	0.71	0.09

	Notes
1	The above unaudited financial results as reviewed by the Audit Committee were approved by the Board of Directors at its Meeting held on 12.08.2019.
2	These financial results have been prepared in accordance with Indian Accounting Standard ("IND AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July, 2016.
3	With regard to qualificaiton of the Auditors for Inventory Record the Company is in the process of implementing suitable software to maintain the proper stock records.
4	The Company did not execute any low margin hardware business during the quarter.
5	20 Cerebra Experience Centres Stores has been opened across the country through Franchise to sell all our Refurbished products.
6	The Company Started executing EPR orders from July 2019
7	Reduction of Capital of 9200000 Equity Shares of Rs. 10.00 Each allotted to 3 Singapore entities as per the award of the Hon'ble Arbitrator was approved.
8	Figures have been regrouped or rearranged , wherever necessary.

For Cerebra Integrated Technologies Ltd.

Director

Shridhar S Hegde
Wholetime Director and CFO
DIN: 01247342

Place: Bangalore
Date: 12-08-2019

Segment Reporting (Consolidated - unaudited)
STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Quarter ended			Year Ended
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
Segment Revenue				
a. Hardware including trading of refurbished computer accessories	142.20	2,589.64	8,239.62	21,970.16
b. Ewaste Powdering and Refining Division	1,052.49	2,433.25	-	4,135.21
Total	1,194.69	5,022.89	8,239.62	26,105.37
Less Inter segment revenue	-	-	-	-
Net sales/Income from Operations	1,194.69	5,022.89	8,239.62	26,105.37
Segment Results				
a. Hardware including trading of refurbished computer accessories	-98.85	212.29	1,231.57	2,677.08
b. Ewaste Powdering and Refining Division	704.26	1,215.38	-	1,471.70
Total	605.42	1,427.66	1,231.57	4,148.77
Less i. Interest	76.08	140.51	6.48	259.99
		-		-
Add ii. Other Un-allocable Expenditure Net of Un-allocable income		-		-
Profit before Tax (before other comprehensive income)	**529.34**	**1,287.15**	**1,225.09**	**3,888.79**
Segment Assets				
a. Hardware including trading of refurbished computer accessories	35,059.58	35,049.95	35,094.21	35,049.95
b. Ewaste Powdering and Refining Division	5,437.03	5,036.27	-	5,036.27
Segment Liabilities				
a. Hardware including trading of refurbished computer accessories	17,188.80	17,010.94	12,171.52	17,010.94
b. Ewaste Powdering and Refining Division	502.08	645.27	-	645.27

Based on management approach as defined in IND AS 108, operating segments, the chief operating decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segments. The accounting policies used in preparation of financial statements are consistently applied to record revenue and expenditure in individual segments.

For Cerebra Integrated Technologies Ltd.

Director

Shridhar S Hegde
Wholetime Director and CFO
DIN: 01247342

Place: Bangalore
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Statement of Consolidated Unaudited Financial Results for the First Quarter ended 30.06.2019

Rs. In Lakhs

Particulars	Quarter ended Unaudited (Reviewed)			Year Ended (Audited)
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
INCOME :				
(a) Revenue from operations	4,026.19	7,810.87	11,656.61	38,523.33
(b) Other income	11.47	(121.97)	524.35	582.29
Total income	**4,037.67**	**7,688.90**	**12,180.96**	**39,105.61**
Expenses				
(a) Cost of materials consumed	402.03	918.15	109.52	2,516.54
(b) Purchases of stock in trade	2,902.88	3,048.21	10,975.60	27,932.80
(c) Changes (Increase)/Decrease inventories of finished goods, work in progress and stock in trade.	-495.02	604.04	(972.36)	575.23
(d) Excise Duty	-	-		-
(e) Employee benefit expenses	246.44	225.72	220.77	903.43
(f) Finance cost	96.98	179.38	45.61	375.82
(g) Depreciation and amortisation	7.32	12.42	8.34	37.66
(h) Other expenses	98.28	1,816.68	105.96	2,399.17
Total expenses	**3,258.90**	**6,804.59**	**10,493.46**	**34,740.65**
Profit before exceptional items and tax	778.76	884.30	1,687.50	4,364.96
Exceptional items	-	2,384.69	-	2,384.69
Profit Before Tax	**778.76**	**(1,500.39)**	**1,687.50**	**1,980.27**
Current tax	154.14	595.21	367.53	1,504.33
Deferred tax expense	-	(104.75)	-	(104.75)
Total tax expense	**154.14**	**490.46**	**367.53**	**1,399.58**
Profit after tax for the year	**624.62**	**(1,990.85)**	**1,319.97**	**580.69**
OTHER COMPREHENSIVE INCOME / (LOSS)				
(i) Items that will not be reclassified subsequently to the statement of profit and loss	0.76	1.96	0.07	3.06
(ii) Income tax on the items that will not be reclassified subsequently to the statement of profit and loss	0.22	0.75	-	1.06
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	**0.54**	**1.22**	**0.07**	**2.00**
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	**625.16**	**(1,989.64)**	**1,320.04**	**582.69**
Profit attributable to				
a) Owners	**590.86**	**(2,037.49)**	**1,273.85**	**440.09**
b) Non-Controlling Interest	**33.76**	**46.62**	**46.12**	**140.60**
Other Comprehensive income Attributable to				
a) Owners	**0.54**	**1.22**	**(0.07)**	**2.00**
b) Non Controlling Interest	-	-	**0.14**	-
Total Comprahensive Income Attributable to				
a) Owners	**591.40**	**(2,036.30)**	**1,273.78**	**442.09**
b) Non Controlling Interest	**33.76**	**46.62**	**46.26**	**140.60**
Earnings per share (of Rs 10 each):				
Basic	0.49	(1.69)	1.06	0.36
Diluted	0.49	(1.69)	1.06	0.36

	Notes
1	The above unaudited financial results as reviewed by the Audit Committee were approved by the Board of Directors at its Meeting held on 12.08.2019.
2	These financial results have been prepared in accordance with Indian Accounting Standard ("IND AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July, 2016.
3	With regard to qualificaiton of the Auditors for Inventory Record the Company is in the process of implementing suitable software to maintain the proper stock records.
4	The Company did not execute any low margin hardware business during the quarter.
5	20 Cerebra Experience Centers Stores has been opened across the country through Franchise to sell all our Refurbished products.
6	The Company Started executing EPR orders from July 2019
7	Reduction of Capital of 9200000 Equity Shares of Rs. 10.00 Each allotted to 3 Singapore entities as per the award of the Hon'ble Arbitrator was approved.
8	Figures have been regrouped or rearranged , wherever necessary.

For Cerebra Integrated Technologies Ltd.

Segment Reporting (Consolidated - unaudited)
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Quarter ended			Year Ended
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
Segment Revenue				
a. Hardware including trading of refurbished computer accessories	2,973.70	5,377.62	11,644.97	34,362.03
b. Ewaste Powdering and Refining Division	1,052.49	2,433.25	-	4,135.21
c. IT Services	-	-	11.64	26.09
Total	4,026.19	7,810.87	11,656.61	38,523.33
Less Inter segment revenue	-	-	-	-
Net sales/Income from Operations	4,026.19	7,810.87	11,656.61	38,523.33
Segment Results				
a. Hardware including trading of refurbished computer accessories	172.10	549.65	1,733.72	3,973.59
b. Ewaste Powdering and Refining Division	704.26	1,215.38	-	1,471.70
c. IT Services	-0.62	-701.34	-0.61	-704.50
Total	**875.74**	**1,063.69**	**1,733.11**	**4,740.79**
Less i. Interest	96.98	179.37	45.61	375.82
		-		-
Add ii. Other Un-allocable Expenditure Net of Un-allocable income		-		-
Profit before Tax (before other comprehensive income)	**778.76**	**884.30**	**1,687.50**	**4,364.96**
Segment Assets				
a. Hardware including trading of refurbished computer accessories	42,353.40	41,518.63	40,446.03	41,518.63
b. Ewaste Powdering and Refining Division	5,437.03	5,036.27	-	5,036.27
c. IT Services	5.89	3.90	721.83	3.90
Segment Liabilities				
a. Hardware including trading of refurbished computer accessories	19,054.20	18,646.22	13,237.16	18,646.22
b. Ewaste Powdering and Refining Division	502.08	645.27	-	645.27
c. IT Services	702.88	700.27	712.52	700.27

Based on management approach as defined in IND AS 108, operating segments, the chief operating decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segments. The accounting policies used in preparation of financial statements are consistently applied to record revenue and expenditure in individual segments.

For Cerebra Integrated Technologies Ltd.

Director

Shridhar S Hegde
Wholetime Director and CFO
DIN: 01247342

Place: Bangalore
Date: 12-08-2019